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**Changes to legislation:** There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 69. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### CHILD ARRANGEMENTS ORDERS: AMENDMENTS

#### PART 2

##### AMENDMENTS IN OTHER LEGISLATION

###### *Income Tax (Trading and Other Income) Act 2005 (c. 5)*

69 In section 806(5) (persons who are not foster carers for purposes of Chapter 2 of Part 7) after paragraph (b) insert—

- “(ba) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the care order was made, a person named in the child arrangements order as a person with whom the child was to live,
- (bb) (in Scotland) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the child was placed in care, a person named in the child arrangements order as a person with whom the child was to live, spend time or otherwise have contact,”.

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#### **Commencement Information**

- II** Sch. 2 para. 69 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

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